

special
collections
DOUGLAS
LIBRARY



QUEEN'S UNIVERSITY
AT KINGSTON

KINGSTON ONTARIO CANADA

*Memorial
Book
Fund*



Donated by

Dr. T.J. Garrett, Medicine '71

in memory of

Helen K. Garrett

(October 22, 1946 - July 3, 1970)

formerly on the staff of

Douglas Library

Queen's University at Kingston

S O M E

Seasonable Animadversions

O N

EXCISES.

2-10-1880

1880

EXCISE

SOME SEASONABLE

ANIMADVERSIONS

ON

EXCISES:

Occasion'd by

A PAMPHLET lately publish'd,

ENTITLED,

Considerations occasion'd by the CRAFTSMAN.

——— *Viribus ille*
Confusus Periit. ——— Juv.

L O N D O N :

Printed and Sold by J. WILFORD, behind the
Chapter-House, in St. Paul's Church-Yard, 1733.

ALPHABETICAL

1871

1872

1873

1874

1875



S O M E

Seasonable Animadversions

O N

E X C I S E S.



HE Alarm, which the Report of an intended Extension of the Laws of Excise, over Wines and Tobacco, has given to the Trading Part of this Nation; being now justify'd by the publication of a Pamphlet, intituled, *Considerations occasion'd by the Craftsman upon Excises*; I hope it will not be thought unseasonable, to Animadvert upon the Reasons given in that most Excellent Performance: In support of the intended Alteration in the Manner of collecting the Duties now paid on the Importation of those Species, and converting them into an Excise or Inland Duty.

B

I rea-

I readily agree with the Judicious Author now before me, That a Prime Minister must necessarily be pester'd with the Productions, of an infinite Number of Projectors, who have an Eye to their own Good, as well as to that of the Publick, in the Schemes which they lay before him; and that Penetration and Sagacity are Qualities necessary to him, in order to judge rightly of what is offer'd, to which I will venture to add two others; namely, Honesty and a Sincere Love of his Country; by which he will at all Times be enabled to determine, whether the Scheme propos'd is really for the Advantage of the Nation, or tends only to carrying on certain Views of a quite different Nature.

Were we, as this Author hints, to look back into the Conduct of our Ministers, not only for the last Century, but for many Ages past, I believe we should scarce find one who has prosecuted a numerous Set of Schemes, with more Intrepidity, than the Gentleman to whose Penetration and Sagacity we are obliged for the Project at present under my Consideration; a Project, which to speak of it with Justice and Moderation, most certainly will deprive every *Englishman* of his Liberty, and render his Property precarious, that has the Misfortune from his particular Branch of Trade to be expos'd to its pernicious and baleful Influence.

A General Excise has doubtless, as my Author observes, a terrible Sound; but when I hear him ask, What Relation or Tendency, adding two or three Foreign Commodities to
those

those already under the Excise, has towards a General Excise? I think I may very fairly answer a very manifest One, without undertaking to prove that Two, are Two Thousand; for leaving the Proof of Inconsistencies, to those who have already reconciled so many; I will venture to affirm, That every single Species of Goods, which is laid under an Excise, is a Step towards a General Excise, and as certainly such, as going up a few Stairs at a Time has a tendency towards the Garret; and this is so natural a Consequence, that till we are from indisputable Authority told, how far they propose to extend the Excise Laws, and where they design to stop, no Man, endued with Reason, can help owning, that the Project now on Foot has a direct and certain Tendency towards a General, nay, an Universal, Excise.

As I should be very unwilling to rob the *Considerer's* Patron of the smallest Share he may have had in passing any Law whereby the Trade of the Nation may have been benefitted, I am ready to allow, that the Regulations in Trade, made by the Act of the 8th of his late Majesty, have been attended with many of the good Consequences he enumerates: Nay, let us, for Argument's sake, allow (what is far from being true in Fact) that the Nation is indebted to Him, and Him only, for the Advantages it receiv'd from that Act: Yet it cannot sure be argued from thence, that he having in this Instance consulted the Good of the Nation, we are therefore with an implicit Faith, and blind Obedience, to receive

every future Alteration he may think fit to make, as an Advantage to the Nation, without any further Consideration, but that of it's coming from him : No surely, we are convinc'd that some Steps he has of late taken, are of a very different kind; and if on his coming into Power, he was willing to ingratiate himself to the Nation, by agreeing to these necessary Regulations in favour of Trade: Which, as my Author observes, have been so beneficial, he will not, I hope, take it amiss, if we from thence take Occasion to observe how much his Conduct is alter'd by his long Continuance in Power, and that the Scheme he is now said to have at Heart, is the greatest Oppression upon Trade that can be conceived; and if it should take Effect, and become General, as it must infallibly do in a few Years, if every Year a few more Species are put under the Laws of Excise; in that Case, I say, Trade will not only be Depress'd but Ruin'd; and our glorious Constitution, which is the Envy of our Neighbours, and which our Ancestors have so bravely Defended with their Blood and Treasure, will be totally destroy'd; and the Properties of *Englishmen*, as well as their Liberties, be put into the Hands of merciless Excisemen, back'd and supported by a Standing Army.

The *Considerer* begins, by laying it down as a Rule; That what ought to determine between Excise and Customs should be,

First,

First, *The Ease of the Dealer.*

Secondly, *The effectual Security of the Duties against Frauds.*

I am much obliged to him for putting the Ease of the Dealer, as the first Thing to be consider'd ; but yet I could Object against this Position ; That there is yet something further to be look'd to in this Case, besides the Ease of Dealers, and the Security of the Duties ; I mean the Liberty of the Nation ; for although the Ease of the Dealer, and the Security of the Duties, should be ever so well provided for, by a Method which might render the Liberty of the Subject precarious, I shou'd think that alone, an Objection more than sufficient, to engage all honest Men, and true *Englishmen*, to join with Heart and Voice to oppose it, and prevent its being Establish'd : But I shall in the first Place view the Intended Excises in the two Lights into which the *Considerer* has thrown it. First, as an Ease to the Dealer ; and next as a Security to the Revenue.

As to the Ease of the Dealer, my Author's only Pretence is, that the Importer of Tobacco is obliged, on Importation, to pay down, or Bond, the Duties of it, which being very considerable, and he being obliged to trust the Retailer both with these high Duties, and
the

the first Cost of the Tobacco, he is thereby exposed to very great Losses, even to the utter Ruin of him and his Family, which, says the *Considerer*, cannot happen to him under the intended Regulation of Excise ; because, as the Retailer will then be to pay the Duty, which amounts to five seventh Parts of the whole Credit, the Importer will run the Risque of the Retailer's failing for no more than two seventh Parts of what he is now obliged to trust him with : The same Ease he also infers will arise to the Importers of Wine, in the Proportion which the Duties on Wines bear, to the whole Credit they now give the Vintners, who buy the Wines Exonerated of the Duties.

This would really be a great Ease to the Importer, had this profound *Considerer* told us from whence this Affluence of ready Money was to come to the Retailers of Tobacco and Wines, which is to enable them all of a sudden to pay in ready Money five seventh Parts down for all the Tobacco, and about one half for all the Wines they buy. I own I could not have imagined the Excise was calculated to bring so much ready Money into the Hands of the Retailers of Tobacco and Wine, and I am rather inclined to think this is a Chimæra of his own Brain, without any thing solid in it, for as the Tobacconists, as well the Vintners, have been used to buy the Goods they respectively deal in, with the Duties paid, and not only so, but to have a long Credit allow'd them by the Importers, which Credit is absolutely

folutely neceffary for them in order to carry on the Retail Trade ; it cannot be thought the Excife can in any manner alter this matter, but leaves it juft as it finds it. And till the *Confiderer* is pleas'd to account for this plenty of Cash, which is to enable the Retailer to do thefe extraordinary Things, he muft give me leave to affure him, that no Eafe, in refpect to the paying the Duty, can accrue to the Importer of Wine or Tobacco, from an Excife, and that he muft continue to clear the Duty and Truft the Retailer with it as before, if he means to fell his Goods.

So far I have confider'd Wine and Tobacco as they go hand in hand ; but Wine is a Commodity of fuch a Nature, that Importers of it will be under an indifpenfible Neceffity of paying the Excife at the Time of Landing: 'Tis well known, that if Importers of Wine were under the Neceffity of felling their Wines for fuch a Price as the Market would afford on the Keys, they muft frequently part with them for lefs than the firft Coft, for which Reason all Importers, of any Subftance, when the Market on the Keys is deprefs'd, chufe to fend their Wines to their Vaults to wait till the Market is more favourable ; when their Wines are in thofe Vaults, a conftant Care and Attendance is neceffary, and many Finings down and Rackings off muft be perform'd to put them into the beft Condition for Sale ; I therefore fay, that when the Importer lands Wines, if the Vintners buy them, he muft clear the Excife for them as before faid ; and if he fends
them

them up to his Vaults, he must necessarily pay the Excise, (for I presume 'tis not intended to allow him to Rack and Force them before that is done) and enter his Vaults at the Office; after which he cannot manage them in the manner the Preservation of them requires, without the Knowledge and Consent of the Excise Officers, which will doubtless create to him an endless Trouble, and yet he must undergo this, or lose his Wines, which would be absolutely spoiled, should they be left in the Condition they are landed in.

By this it appears, that the Importer is so far from being likely to be eased by an Excise, that on the contrary, he must be attended with great and intolerable Vexations and Troubles from it.

Let us next consider the Retail Dealer, for I take him to be included in the Ease which the *Considerer* advances to the Dealer, and, by the by, I must observe, that whoever clears Wines at the Excise-Office, and is oblig'd to keep an Account of Stock with that Office, will be consider'd as a Retailer by them, let him be never so considerable an Importer, and must submit to the same Laws and Discipline, which the meanest hedge Tavern is subject to. But I will proceed to consider the Ease which the Dealer will find in this new Scheme.

Will it be an Ease to the Dealer in Wine and Tobacco, to have his House subjected to the Arbitrary Visitations, and Inspections of
little

little insignificant Excise-Officers, as often as they shall please, to do it by Night as well as by Day : Fellows, who under Colour and Pretence of Executing their Office, may, at undue Hours, disturb the Families of many Eminent and Substantial Citizens, in which they are not worthy to wear a Livery, and yet the Insolence they may be on this Occasion guilty of, must not, under severe Penalties, be chastised, as it shou'd be, either with Cane or Horse-Whip?

Will it be an Ease to the Dealer, to be debarred from the free disposal of his Goods, even after he has paid all the Duties of them ; and not to be able to do what he thinks proper, in order to better their Condition, and improve their Quality, without *Permits* from these Officers ; to be obliged to keep an exact Account with them of all he buys, and to whom he sells, exposing thereby the Mystery, Circumstance, and Course of his Trade, not only to the Officers, but also to such Persons as they may think fit to impart them to? from whence many and great Evils must necessarily arise.

Will it be any Ease to the Dealers in Wine and Tobacco, to be expos'd to, and harrassed by, the many and great Inconveniencies and Interruptions, which must attend their Trade, through the Delays, Negligencies and Mistakes of the Excise-Officers in making out *Permits*, through frequent Seizures, which may, and I fear will, happen in all Parts of *Great-Britain*, by the Carriers not delivering

C

Goods

Goods within the Time mentioned in the *Permits* ?

Will it be an Ease to the Dealer, after these Seizures have happen'd, to be oblig'd to spend a large Share of his most valuable Time, in Applications to the Commissioners of the Excise, in order to retrieve his Goods out of the Hands of these Harpies, rectify their Blunders, and set aside their Vexatious and unjust Seizures ? And in Case the Commissioners should, from their absolute Power, and in favour to their Officer, think fit to determine the Affair against the Dealer, howsoever unjustly.

What Ease will the oppressed Dealer find in Appealing from the Commissioners of Excise to the Commissioners of Appeal, who are nothing but a Limb of the same Body, moving by the same Influence, and establish'd on the same Foundation, *Viz.* the Will of the M——r.

These, and many more such like Eases, too long here to enumerate, are what the Dealers in Tobacco and Wines are to expect from the Scheme I am now considering ; if these are the desirable Ends propos'd by the *Considerer*, I am well assured that however pleasing the Prospect may be to him, it can never be so to those, who have not so far lost the Sentiments of Humanity, as to think themselves unconcern'd at the Distresses of other Men ; and to conclude this Head ; may such Eases as these attend, in every Instance of their
Lives

Lives the Projectors, Approvers and Abettors of this most Arbitrary and Fatal Scheme.

Having now consider'd the Excise Laws, with respect to the Ease of the Dealer, I come next to consider them in the other Light in which the *Considerer* places them; namely, as a Security to the collecting the Duties, and preventing all the Frauds which the present Method of Customs on Importation is obnoxious to, and if it shall appear that Excises are not sure to have this desirable Effect, I hope so dangerous an Experiment will be rejected with the greatest Abhorrence of all true *Englishmen*.

In order to make a new Regulation seem necessary, my Author charges the Tobacco and Wine Trades with great Frauds, which tend to the enriching the fraudulent Dealer, at the Expence of the fair Trader, as well as that of the Revenue. It happens a little unluckily for him, that Wines and Tobacco being bulky Goods, he cannot pretend they are run, in any quantities: Besides, should he do that, he would be easily disproved, by the small amount of Seizures on those Articles for seven Years past; he therefore makes a round Assertion serve his purpose as well, and affirms, that great Frauds are committed in the Tobacco Trade, under the present Customs, without saying what Frauds those are; which, by his leave, is saying nothing: He adds, that the Frauds and Discounts upon the pretence of Waste and otherwise, have appear'd upon a fair Calculation, almost to answer the Home

Consumption ; I would as I go along, ask this Writer what he means by ranking Discounts, which the Wisdom of the Legislature has thought proper to allow the Merchant, with Frauds ; would he in his great Regard and Tendernefs for the fair Trader insinuate, that these Discounts are Frauds, and, as such, ought to be suppressed ? But to go on, the next thing he advances is, that the Temptations to Frauds in Drawbacks on this Commodity are so great, that hitherto it has been impossible to prevent them.

In answer to this general charge of Frauds, without any Instance brought in support of it, I can only say, that a Fraud must be discovered before it can be pronounced to be one, and it would have been fairer had the *Considerer* pointed out those Frauds he complains of, which, as he has not done, I shall infer he knows of none ; but if he does, as soon as he will tell us in what manner these Frauds are committed, I will undertake to point out a Remedy for them, without having recourse to an Excise, since 'tis very certain, that an Evil, the Cause of which is known, is half cured : I now pass on to Discounts and Drawbacks, which this Advocate for the fair Trader, ranks with Frauds, and labours to suppress in the new intended Regulation of Excise.

Trade is of so very tender a Nature, that the Legislature, in a trading Nation, cannot be too watchful for its Welfare : I can compare it to nothing more aptly, than a Nurse who has the care of a great many Children ;
such

such of them as are puny, must be nourished with the greatest tenderness, and kept up by Cordials and other restoring Remedies, properly applied with Care and Judgment ; whilst those of a more robust Constitution will do very well with less nursing and cherishing. The Tobacco Trade has, from its Infancy, been of a weakly Habit, subject to many Illnesses, which would long since have carried it off, had not the Wisdom of our Ancestors nurs'd it and preserv'd it with the utmost regard and tenderness, by applying Cordials and other Restoratives, at proper Times, and as occasion required ; these are the Discounts and Allowances which this worthy Author treats as Frauds, and points out, in the strongest manner, the Suppression of ; this is the Advocate of Trade, who expresses such a tender Regard to the fair Trader.

He says next, That Drawbacks on Tobacco are great Temptations to Frauds ; and what then ? will they not have the same Temptations under the Excise, they now have under Customs ? or would this judicious Reformer of Abuses, quite suppress those Drawbacks, and by disallowing them for the future, at once give up a very considerable, as well as beneficial, Branch of Trade ? I mean the Exportation of Cut-Tobacco ; this must be the Consequence of not allowing Drawbacks on Exportation, unless Dealers should be permitted to cut their Tobacco before the Excise is paid, in which Case, such Opportunities would be given to unfair Dealers of cheating the Revenue

venue, that they never yet had, and for which such Dealers will doubtless be very thankful.

I come now to consider the Adulteration of Wines, which the *Considerer* proves to be a very great Evil, by a facetious Quotation of Monsieur *Boileau*, and the preventing this, is indeed the only Benefit he pretends will arise to that Trade from the Excise. If there really be such a subterraneous Preparation as he mentions, which passes for Wine, not having in it one drop of the Juice of the Grape, I can't see how such a Composition can be affected by any Excise on Wine; for as by his own Account of this Mixture, there is not one drop of Wine in it, no Excise on Wine can hinder the making it, neither do I comprehend how the Excise can prevent its being put off under the Denomination of Wine, unless an Exciseman was to be constantly posted at the Tap of each Inn, Hedge-Tavern, and Bawdy-house, where corrupted and mixt Wines are most generally vended, in order to prevent dashing this stuff into every Quart of Wine that is drawn, but this would require even a greater encrease of Officers than the *Considerer* or his Patron desires.

I am ready to believe, that many things are put into Wines, which are not Wines, to the great Abuse of the Revenue, and the Loss of the fair Dealer; I shou'd be glad this Evil were remedied; but I deny that an Excise will remedy it; Excises have not in any Instance been known to remedy Abuses of this kind

kind, greater quantities of Molasses are used in Brewing now than ever, notwithstanding the Inspection of the Excise; Brandies never were more adulterated than now; how then can we expect this Benefit on Wines from Excises, which have failed in other Points; would it be prudent to try a Remedy in this Case, which were it to succeed, would be a much worse Evil than that it wou'd cure. For my own Part, as much as I love a Glass of good Wine, I should think it dearly purchas'd at the Price of my Liberty, which Excises must at last destroy.

There are Laws now in being which inflict severe Penalties on the Venders of Adulterated Wines; if those Laws are neglected, my Advice would be to put them in force, if they are too weak and insufficient to restrain this villanous Practice, let them be strengthen'd with more Clauses and greater Penalties; if Pecuniary Punishments are insufficient to Remedy this Evil, inflict Corporal ones. I am perswaded that no one Wine Trader in *England* would once open his Lips against the severest Law that could be devised on this Account, but join in it outwardly at least. For whatever the private Practices of some of them may be, I don't know one of them that has Front enough to stand up and plead openly for Corruption, whatever Authorities for it another Set of Men may have furnished Him with.

That Excises are not sure of preventing Running of Goods, may be observ'd in Brandies,

dies, which are sold in most Parts of *England* for half, or two thirds of the Amount of the Excise, and if the Increase of the Duties on Brandies shou'd be urged as an Instance of the Benefit of Excise Laws, I answer, that Increase is not at all owing to that, but to the Liberty of late Years given of importing *French* Brandies from *Dunkirk*, under the Denomination of *Flemish* Brandies, and at half a Crown *per* Gallon less Excise than by Law is laid on *French* Brandies ; so that the Increase on the Duties of Brandies, only proves that lowering of Duties will very often increase the Revenue, and this is a Hint, which I hope the *Considerer* will improve on other Occasions, if he really has the Prosperity of Trade, and the Increase of the Revenue as much at Heart as he pretends.

The *Considerer* tells us, That Coffee, Tea, and Chocolate, have produc'd a great deal more under the Excise than they did before, and from thence takes Occasion to recommend Excise ; but I must beg leave to distinguish in this Case, for Coffee and Chocolate being a kind of Manufacture, the Excise can with ease lay their Hands upon them ; and as Chocolate is not current without the Stamp, and Coffee cannot be roasted privately ; these two Commodities may be reckon'd amongst the Manufactures of this Kingdom which are Excised ; and as the *Considerer's* Argument is not for the present directed towards Excising any more of our Manufactures, I must desire he will exclude Coffee and Chocolate from the present

sent Inquiry, and speak of Tea only ; which being an imported Commodity, to be consumed in the quality it is imported in, and not reducible to the Regulations observed with regard to Chocolate and Coffee ; to make any thing of the Arguments he draws from this increase of the Duty of it under Excise, he must prove that Tea renders now more than it formerly did, and that the Excise Laws have been effectual to secure the Duty on it from Frauds.

But as he himself gives up the latter part of this Question, by owning what is but too notorious, that notwithstanding the Excise, great quantities of Tea are run, or as he more elegantly expresses it, clandestinely convey'd to the hands of the Consumer ; I shall only with brevity consider whether the Advantages accruing by the Excise on Tea, are so considerable as he pretends, and whether they are certainly owing to this Cause.

Tea, was a growing Duty at the time it was brought under the Excise, and had for some Years then past, gone gradually increasing, what wonder was it then, and what merit can the Excise claim from it, if during the three first Years of Excise that Branch continued to increase, since this was no more than what it had done before the Excise was put on it, and would in all likelihood have done had it not taken Place. It has now for some Years past gone declining, and if I am well informed, does not at present produce so much as it did before the Excise was laid on it ; and the Ad-

vocates for Excises, as they conduce to preventing Frauds, and securing the King's Duties, must have the Mortification to own, that notwithstanding the Consumption of Tea is so remarkably increased in *Great Britain*, the produce of that Commodity flags and dwindles; insomuch, that the *Considerer's* 100,000*l.* Increase, will, I believe, make a very meagre Appearance when that Account is called for in Parliament.

Since from what has been said, it don't appear that the great Ends the *Considerer* expects from Excises are to be depended on, and that neither Ease to the Dealer, nor Security to the Revenue, are the certain or natural Consequences of an Excise, some other Cause must be assign'd for the strong Inclination the Gentleman in Power has, on several Occasions made appear, towards the Extension of those Laws, and there will, I believe, be no great difficulty to guess at the Motives he may have for this Alteration in the Collection of the Duties on Wines and Tobacco. I shall only hint at a few, which seem to me the most probable, and if it shall appear that by them, our Liberties, and all that ought to be dear to us as *Englishmen*, may be in Times to come endangered, nay, must inevitably be lost; if ever an Excise becomes General; I don't doubt but all those, who have yet any remains of natural Affection for their Country, will stand up, and by a most strenuous Opposition, endeavour to defeat any further Progress of these Arbitrary and Oppressive Laws: For
however

however the Constitution of *England* may be impair'd by the Progress they have already made, it is not yet in so desperate a way, as not to be worth our Pains to save it, and although we should not be able to heal the Wounds it has already receiv'd, we may, I hope, prevent the spreading of them any further.

The Love of Power is natural to all Orders and Degrees of Men, we will not therefore wonder if a M——r who has so many Points in View, and so many Friends to provide for, is desirous not only to have his Hands strengthened but unconstrain'd, and thirsts for Liberty to act in that manner which is most suitable to his Schemes and Inclinations. Were the People of *England* secure of always having at the Head of Affairs, a M——r, who like our present one, would be watchful for the Good of the Nation ; and take all Opportunities of Consulting *The Ease of the Dealer* at the same time he prevents Frauds in Trade, and secures the Revenue ; could we, I say, have the least Chance to be always blest with the Administration of a Gentleman whose Worth is so well known, one whose Skill and Penetration in Foreign Affairs, is equal to his Frugality, Oeconomy and Prudent Management of the Revenue at Home : In a word, one whose Hands and Heart are equally uncorrupted, were such a M—— never to be taken from us, our Anxieties for our Liberties would be vain and fruitless ; but as the best of Men, as well as the worst, are mortal,

and that Death sweeps away the Patriot as well as the Oppressor; it behoves us to be cautious, for should over-grown Power ever fall into the Hands of a wicked Man who would at all Hazards endeavour to enslave the Nation, how deplorable were our Condition then, and how certain our Ruin?

I think therefore since this is the Case, we ought to curb our Inclinations, and not gratify ourselves in the Pleasure we must all doubtless feel, in surrendring our Liberties as well as Estates, to the Discretion, even of that excellent Person who is now at the Head of Affairs, for we are not sure that when he is taken off from amongst us, the Person that succeeds him in Post may inherit his uncommon Virtues. We should therefore be inexcusable to Posterity, if we did not, to our utmost oppose every Extension of Excise Laws; for by them every future M——r who shall be at the Head of the T——y will be invested with Powers, that may, if an ill use should be made of them, make the Nation tremble.

The vast increase of Excise-men, which must be the Consequence of this Scheme, will enable him not only to influence, but even to sway and direct in all Parts of *England*, Elections for Members to serve in Parliament; and this is one use, which in Times to come a bad Minister will certainly make of this Power; and few Men of the lower Degree in Life, (of which sort, Electors in most of the Boroughs in *England* chiefly consist)

will

will have Resolution enough to oppose it ; especially as they will soon find the Consequence of so doing, will certainly be to draw down upon themselves the heaviest Load of Oppressions, Excises are full fraught with ; for in most Corporations that send Members to Parliament, it will appear, that shou'd Wines and Tobacco be added to the Number of Goods already Excised, those would be by far the Minority who would be free from this Influence ; and even of those who should be free from it in their own Persons, the much greater Part will have some near Relation or Friend, whose Preservation they are very deeply concern'd in, under the lash of these Laws, and their Danger may influence such Persons as strongly as their own ; let us then Tremble at the Mischiefs such a Power as this, should it ever devolve into the Hands of a wicked and corrupt Minister, may do ; but let us farther consider, that

If Wine and Tobacco should this Year become subject to the Excise Laws, we may depend on a further Extension of them the next, and when the Excise shall have become General, as it must and will infallibly do in a few Years, from the constant Addition of one Branch of Trade after another to its Dominion, what uses may not an Evil M——r make of the unlimited Power a General Excise will give him, if it should be the Misfortune of *Englishmen* to see such a one invested with them ; I ask, Can we in such a Case even hope not to be enslav'd ? For if a General
ral

ral Excise puts it in such a M——r's Power to supply his Occasions with Money to pay the Army, and defray the other Expences of his Evil Administration, without the Help of a Parliament, can we expect such a M——r will ever desire a Parliament should be called; not a free One we may be sure for his own Safety, and if, to save Appearances, he shall be willing to let something in the Shape of One now and then come together, it will be only such a One as will do more harm than good, and rather Ratify his Oppressions than attempt to Remove them. These are the uses a wicked M——r (should it ever be the ill Fate of *England* to see such a one in Power) will most certainly make of a General Excise, and let no Man deceive himself, for a General Excise will be the certain Consequence of supinely suffering an Extension of Excise Laws, gradually to creep upon, and overspread our Trade by slow Degrees, it will at last totally eclipse the Trade and Liberties of the Nation, and nothing but Darkness and Confusion can ensue from it.

I cannot doubt but the Dangers our Liberties will be expos'd to, should the Evil we dread actually befall us, will warm every good *Englishman* into a generous and brave Opposition to this pernicious, this destructive Scheme; the certain Effects of which will be to deprive us of the Benefits of the Glorious Revolution, by which we broke into the Lineal Descent of the Crown, and rather chose to drive away a King whose Title to the Crown was indisputable,

able, than become Slaves, what it has cost this Nation to support that necessary Step and to maintain the Protestant Succession, in the present most illustrious House of *Hanover* (in which may it for ever continue), let the tremendous Weight of Debt under which the Nation Labours, declare ; and if our Ancestors have so freely bled to support this happy Establishment, let us not draw their Blood upon us and our Children, by frustrating our Posterity of what they so bravely purchas'd for us.

I will now just add a few Considerations more on this Scheme, as it affects the Properties of *Englishmen*, not that I think that necessary to enhance the Detestation a free People must necessarily have, for a Project which may prove so destructive of their Liberties, and will at once deprive so many of his Majesties Loyal Subjects of the Immunities stipulated for them by *Magna Charta*, that great Title Deed of our Liberties as well as Properties, and which having been obtain'd for us by the glorious Struggles of our Forefathers, it is our indispensable Duty to hand down entire and unblemish'd to our latest Posterity.

I cannot, I think, give my Reader a better Notion of the State of his Property under Excise Laws than by transcribing one or two Paragraphs out of a Pamphlet printed about twenty seven Years ago, intitl'd *Remarks on the horrible Oppressions, Insolencies, and Unjustifiable Practices of the Commissioners of Excise :*

cise : The Author of which gives an Account of some Matters of Fact which happened at that Time, which are of such a Nature as would make a Man tremble at the word *Excise*, and which we have no other Security shall not again come to pass, when Excises are general, but the general Character of the Gentlemen in that Commission, of whom I shall be ready to entertain as good an Opinion as the Nature of their Office will permit me, till some Facts shall be made out in Opposition to that good Opinion, which, as Gentlemen, they are entitled to: But it is not in my Opinion any Argument to say, Have the present Commissioners of Excise lately done any Act of Oppression or Injustice? It is enough to say, They have it in their Power; and I think I ought to hold my Property on a better Tenure than the bare Humanity and good Nature of any Man upon Earth: But to return to my Author; after he has spoke of the *Spencer's*, and *Gaveston's* of former Times, who abused the Law and Favour of their Prince, in illegal Executions, Briberies and Corruptions, and at last fell a Sacrifice to the Justice of the Nation, proceeds to mention *Excise* as follows.

“ The Extortions, Oppressions, and Partialities now before us, as they are not
 “ Inferior to any that have gone before
 “ them, in the Villainy of the Practice, or
 “ Magnitude of the Wrong, so they have
 “ this

“ this more fatal Disaster in them, that the
 “ injured Subject is lock’d up by the Law
 “ without Appeal, to be judg’d, try’d, and
 “ condemn’d, by the very Parties who con-
 “ federated against him, and when he ap-
 “ peals from them, he only appeals to them,
 “ for he finds his Adversaries upon the Bench
 “ of Appeal, ready, and God knows, how
 “ impower’d to sway and determine, the
 “ Cause as they please.

“ The Evidence in these mock Trials, is
 “ always the Person that contrives the Ac-
 “ cusation, who having formed the Plot a-
 “ gainst an Innocent Man, obtains half the
 “ Spoil by swearing.

“ The Case is then brought before the
 “ Commissioners, who, in Concert and Con-
 “ federacy with the Indigent Wretch that
 “ Swears, hear, judge, and try the Cause
 “ beforehand, and Condemn or Acquit, as
 “ the Market can be made.

“ Thus, no Man’s Estate is safe ; but the
 “ Property and Industry of the Subject is
 “ destroy’d by infinite Corruptions, Partia-
 “ lities, and abominable Practices, to the
 “ Shame and Reproach of Justice, Scandal
 “ of a well order’d Government, encourag-
 “ ing of all sorts of Briberies and Perjuries,
 “ and the Ruin of a multitude of Honest
 “ Families, that fall into the merciless Hands
 “ of lawless Thieves and Invaders.

E

“ And

“ And which is still more wonderful, all
 “ this is practised, under the Authority, and
 “ in the Name, of a Government, and a
 “ Queen, that desires none of her Subjects
 “ should be oppress’d ; Her Majesty denies
 “ Justice to no Man, nor covets any Man’s
 “ Property, much less would permit any
 “ Subject commission’d by her Authority to
 “ oppress their Fellow Subjects.

These were the Sentiments which prevailed
 Seven and twenty Years ago, concerning Ex-
 cisemen ; and when we consider that the Mo-
 rals of Mankind are not greatly mended since
 those Days, I am sorry it does not give us
 room to expect any very great Amendments
 in the Grievances then so severely felt and
 complain’d of.

F I N I S.

E R R A T U M.

PAG. 8. Line 20. *for* advances *read* announces.

